

FORM F-65 (NV-1) (9-2-2004)		STATE OF NEVADA DEPARTMENT OF TAXATION	
STATE OF NEVADA ANNUAL COUNTY AND CITY FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2004			
DUE DATE – February 20, 2005		<i>(Please correct any error in name, address, and ZIP Code)</i>	
WHEN COMPLETED, PLEASE RETURN TO	U.S. Census Bureau Governments Division Finance Branch Washington, DC 20233-6800	NOTE — For assistance, call 1–800–242–4523. Data supplied in this report will be used by the Nevada Department of Taxation, State and Federal agencies, and public interest groups.	
Part I TAX REVENUES – ALL FUNDS			
Item description		Amount — <i>Omit cents</i>	
A. TAXES		T01	
Ad valorem taxes, penalties and interest			
Fees retained from tax collections		T01	
County option motor vehicle fuel tax (NRS Chapter 373)		T13	
Residential park construction tax		T99	
Room tax		T19	
County option sales and use tax		T09	
TOTAL taxes —————→		\$	
B. LICENSES AND PERMITS		T99	
Business licenses and permits			
Alcoholic beverage licenses			
County gaming licenses (county share only)		T99	
City gaming licenses		T99	
City share of county gaming licenses		T99	
Franchise fees		T15	
Other business licenses and permits		T99	
Non-business licenses and permits		T99	
Marriage licenses			
Animal licenses		T99	
Bicycle licenses		T99	
Impact fees		T99	
Building permits		T99	
Sign permits		T99	
Mobile home permits		T99	
Other non-business licenses and permits		T99	
Real property transfer tax (county collection allowance)		T99	
TOTAL licenses and permits —————→		\$	
Part II INTERGOVERNMENTAL REVENUES – ALL FUNDS			
Item description		Amount — <i>Omit cents</i>	
A. FEDERAL GRANTS		B94	
Transportation Commission			
Environmental Protection Agency grants		B89	
Housing and Urban Development grants		B50	
Other Federal grants		B89	
TOTAL Federal grants —————→		\$	
B. STATE GRANTS AND SHARED REVENUE		C94	
Transportation Commission			
Consolidated Tax (includes cigarette tax, governmental services tax, alcoholic beverage tax, basic city/county relief tax, supplemental city/county relief tax, and real property transfer tax)		C30	
State gaming license fee tax (county share)		C30	
State gaming license fee tax (city share)		D30	
State payment in lieu of taxes		D30	
Welfare grants		C79	
State grants for health and hospitals		C42	
Other State grants		C89	
Motor vehicle fuel tax (county share – NRS Chapter 365)		C46	
Motor vehicle fuel tax (city share – NRS Chapter 365)		C46	
TOTAL State grants —————→		\$	

Part IIINTERGOVERNMENTAL REVENUES – ALL FUNDS – Continued	
Item description	Amount — Omit cents
C . LOCAL GOVERNMENT GRANTS AND SHARED REVENUE	D94
Transportation Commission	
City’s share of county road tax	D46
County reimbursements for services	D89
Reimbursements from other local governments	D89
Payments from local units in lieu of taxes	D30
TOTAL local government grants	\$
Part IIICHARGES FOR SERVICES – ALL FUNDS	
Item description	Amount — Omit cents
Transit system	A94
Fees of clerk, recorder, assessor, sheriff	A89
Highway charges	A44
Other public works charges	A89
Court fees	A89
Police department fees	A89
Fire department fees	A89
Other public safety fees	A89
Parking charges	A60
Health charges	A89
Welfare charges	A89
Culture and recreation charges	A61
Conservation of natural resources charges	A89
Urban redevelopment and housing charges	A50
Economic development and assistance	A89
Water utility – Operating revenue	A91
Electric utility – Operating revenue	A92
Sewer utility – Operating revenue	A80
Hospital – Operating revenue	A36
Airport – Operating revenue	A01
Trash collection – Operating revenue	A81
Park, marinas, golf courses – Operating revenue	A61
Other miscellaneous charges	A89
TOTAL charges for services	\$
Part IVMISCELLANEOUS REVENUES – ALL FUNDS	
Item description	Amount — Omit cents
Fines and forfeits	U99
Interest earnings	U20
Rents and royalties	U40
Donations from private sources	U99
Special assessments	U01
Miscellaneous other revenue	U99
TOTAL miscellaneous revenues	\$
Part VOTHER FINANCING SOURCES – ALL FUNDS	
Item description	Amount — Omit cents
Receipts from sale of real property	U11
Receipts from sale of general fixed assets	
Proceeds of debt instruments	
TOTAL other financing sources	\$
TOTAL revenues and other financing sources	\$
Part VIDIRECT EXPENDITURES – ALL FUNDS	
Item description	Amount — Omit cents
1. GENERAL ADMINISTRATION	E29
Wages	
Benefits	E29
Services and supplies	E29
Construction	F29
Other capital outlay	G29
TOTAL general administration	\$

Part VI DIRECT EXPENDITURES – ALL FUNDS – Continued	
Item description	Amount — Omit cents
2. FINANCIAL ADMINISTRATION	E23
Wages	
Benefits	E23
Services and supplies	E23
Construction	F23
Other capital outlay	G23
TOTAL financial administration —————→	\$
3. JUDICIAL AND LEGAL	E25
Wages	
Benefits	E25
Services and supplies	E25
Construction	F25
Other capital outlay	G25
TOTAL judicial and legal —————→	\$
4. GENERAL COUNTY/MUNICIPAL BUILDINGS	E31
Wages	
Benefits	E31
Services and supplies	E31
Construction	F31
Other capital outlay	G31
TOTAL general county/municipal buildings —————→	\$
5. LIBRARIES	E52
Wages	
Benefits	E52
Services and supplies	E52
Construction	F52
Other capital outlay	G52
TOTAL libraries —————→	\$
6. WELFARE	E79
Wages	
Benefits	E79
Services and supplies	E79
Construction	F79
Other capital outlay	G79
TOTAL welfare —————→	\$
7. PAYMENTS TO HOSPITALS PRIVATELY OPERATED	E38
Wages	
Benefits	E38
Services and supplies	E38
Construction	F38
Other capital outlay	G38
TOTAL payments to private hospitals —————→	\$
8. HEALTH (OTHER THAN HOSPITALS)	E32
Wages	
Benefits	E32
Services and supplies	E32
Construction	F32
Other capital outlay	G32
TOTAL health other than hospitals —————→	\$
9. STREETS AND HIGHWAYS	E44
Wages	
Benefits	E44
Services and supplies	E44
Construction	F44
Other capital outlay	G44
TOTAL streets and highways —————→	\$
Continued on next page	

Part VI DIRECT EXPENDITURES - ALL FUNDS - Continued	
Item description	Amount — Omit cents
10. PARKING FACILITIES	E60
Wages	
Benefits	E60
Services and supplies	E60
Construction	F60
Other capital outlay	G60
TOTAL parking facilities	\$
11. POLICE/SHERIFF	E62
Wages	
Benefits	E62
Services and supplies	E62
Construction	F62
Other capital outlay	G62
TOTAL police/sheriff	\$
12. FIRE DEPARTMENT	E24
Wages	
Benefits	E24
Services and supplies	E24
Construction	F24
Other capital outlay	G24
TOTAL fire department	\$
13. CORRECTION	E05
Wages	
Benefits	E05
Services and supplies	E05
Construction	F05
Other capital outlay	G05
TOTAL correction	\$
14. PROTECTIVE INSPECTION AND REGULATION	E66
Wages	
Benefits	E66
Services and supplies	E66
Construction	F66
Other capital outlay	G66
TOTAL protective inspection and regulation	\$
15. CULTURE AND RECREATION	E61
Wages	
Benefits	E61
Services and supplies	E61
Construction	F61
Other capital outlay	G61
TOTAL culture and recreation	\$
16. NATURAL RESOURCES	E59
Wages	
Benefits	E59
Services and supplies	E59
Construction	F59
Other capital outlay	G59
TOTAL natural resources	\$
17. HOUSING AND COMMUNITY DEVELOPMENT	E50
Wages	
Benefits	E50
Services and supplies	E50
Construction	F50
Other capital outlay	G50
TOTAL housing and community development	\$
Continued on next page	

Part VI DIRECT EXPENDITURES – ALL FUNDS – Continued	
Item description	Amount — <i>Omit cents</i>
18. DEBT SERVICE	E41
Principal retired	
Interest paid – Electricity debt	I92
Interest paid – Water utility debt	I91
Interest paid – All other debt	I89
Paying agent’s fees	E23
TOTAL debt service —————→	\$
19. WATER UTILITY	E91
Wages	
Benefits	E91
Services and supplies	E91
Construction	F91
Other capital outlay	G91
Depreciation	
TOTAL water utility —————→	\$
20. ELECTRIC UTILITY	E92
Wages	
Benefits	E92
Services and supplies	E92
Construction	F92
Other capital outlay	G92
Depreciation	
TOTAL electric utility —————→	\$
21. SEWER AND SEWAGE DISPOSAL	E80
Wages	
Benefits	E80
Services and supplies	E80
Construction	F80
Other capital outlay	G80
Depreciation	
TOTAL sewer and sewage disposal —————→	\$
22. HOSPITAL	E36
Wages	
Benefits	E36
Services and supplies	E36
Construction	F36
Other capital outlay	G36
Depreciation	
TOTAL hospital —————→	\$
23. AIRPORT	E01
Wages	
Benefits	E01
Services and supplies	E01
Construction	F01
Other capital outlay	G01
Depreciation	
TOTAL airport —————→	\$
24. TRASH COLLECTION	E81
Wages	
Benefits	E81
Services and supplies	E81
Construction	F81
Other capital outlay	G81
Depreciation	
TOTAL trash collection —————→	\$

Part VI DIRECT EXPENDITURES – ALL FUNDS – Continued	
Item description	Amount — <i>Omit cents</i>
25. PARK, MARINA, GOLF COURSE	E61
Wages	
Benefits	E61
Services and supplies	E61
Construction	F61
Other capital outlay	G61
Depreciation	
TOTAL park, marina, golf course —————→	\$
26. TRANSIT SYSTEM	E94
Wages	
Benefits	E94
Services and supplies	E94
Construction	F94
Other capital outlay	G94
TOTAL transit system —————→	\$
27. OTHER EXPENDITURE – Specify ↘	E
Wages	
Benefits	E
Services and supplies	E
Construction	F
Other capital outlay	G
TOTAL —————→	\$
28. OTHER EXPENDITURE – Specify ↘	E
Wages	
Benefits	E
Services and supplies	E
Construction	F
Other capital outlay	G
TOTAL —————→	\$
29. OTHER EXPENDITURE – Specify ↘	E
Wages	
Benefits	E
Services and supplies	E
Construction	F
Other capital outlay	G
TOTAL —————→	\$
30. OTHER EXPENDITURE – Specify ↘	E
Wages	
Benefits	E
Services and supplies	E
Construction	F
Other capital outlay	G
TOTAL —————→	\$
31. OTHER EXPENDITURE – Specify ↘	E
Wages	
Benefits	E
Services and supplies	E
Construction	F
Other capital outlay	G
TOTAL —————→	\$
TOTAL expenditures – sum of items 1 through 31 —————→	\$

Part VII		INTERGOVERNMENTAL EXPENDITURES	
Report expenditures made to the State or to other local governments on a reimbursement or cost-sharing basis. These expenditures should not be included in part VI.			
Purpose 1. Airport 2. Fire protection 3. Police protection 4. Hospitals 5. Transit subsidies 6. Libraries 7. Parks and recreation 8. Welfare 9. Other purposes	Amount paid to other local governments <i>Omit cents</i> (a)		
	M01		
	M24		
	M62		
	M38		
	M94		
	M52		
	M61		
	M79		
	M89		
Purpose 1. General control 2. Highways 3. Welfare 4. Other purposes		Amount paid to State <i>Omit cents</i> (b)	
		L29	
		L44	
		L79	
		L89	

Part VIII		SALARIES AND WAGES	
Report here the total salaries and wages paid to all employees of your government before deductions for Social Security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of employees charged to construction projects.		Amount – <i>Omit cents</i>	
		Z00	
		\$	

Part IX		DEBT OUTSTANDING, ISSUED, AND RETIRED			
Long term debt	Bonds outstanding July 1, 2003 (a)	Bonds during this fiscal year		Outstanding as of June 30, 2004	
		Issued (b)	Retired (c)	General obligations (d)	Revenue bonds (e)
Water utility	19A	29A	39A	41A	44A
Electric utility	19B	29B	39B	41B	44B
Industrial revenue	19T	24T	34T		44T
All other purposes	19X	29X	39X	41X	44X
Transit system	19D	29D	39D	41D	44D
Short term debt outstanding as of July 1, 2003			61V		
Short term debt outstanding as of June 30, 2004			64V		

Part X		CASH AND INVESTMENT HOLDINGS AS OF JUNE 30, 2004	
A. Cash and investments on hand and deposit, CD's and savings	Amount <i>Omit cents</i>	B. Cash and investments, repurchase agreements and deposit, CD's and savings	Amount <i>Omit cents</i>
1. General fund	W61	1. Enterprise funds	W61
2. Special revenue funds	W61	2. Internal service funds	W61
3. Capital projects funds	W31	3. Debt service funds	W01
4. Special assessment funds	W01	4. Trust and agency funds	W90

Part XI		FUND BALANCE – ALL FUNDS	
Fund balance at the beginning of the fiscal year July 1, 2003		\$	
Fund balance at the end of the fiscal year June 30, 2004		\$	
Census use only		V98	
Remarks			

Part XII		DATA SUPPLIED BY			
Signature of official		Date	Title		
Printed name of official		Telephone →	Area code	Number	Extension

STATE OF NEVADA – FORM NV-1
SPECIAL INSTRUCTIONS

BASIC INSTRUCTIONS AND DEFINITIONS – Before filling out this form, please read carefully each part and all related definitions, as well as any supplementary instructions. Report all applicable revenue items listed as well as all expenditures of your government and its agencies.

Report all funds of your government, including payments to pension systems administered privately or by other governments.

REVENUES – Enter amounts of the stated types of revenues (net of refunds and interfund transfers received by your government) during the fiscal year reported. Include the revenues of all funds.

Part III – CHARGES FOR SERVICES

Fees of clerk, recorder, assessor, sheriff – Fees and commissions received for services rendered to the public. Report these amounts without deduction for salaries and office expenses.

Utility revenue – Gross receipts of any utilities operated by your government, from utility sales and charges. Exclude any amounts paid to such utilities by the parent government.

Hospital charges – Charges received on behalf of individual patients under the medicare program or other insurance-type arrangements. Medicare and amounts for hospital purposes received from other governments should be reported in Part II, Intergovernmental Revenues.

Part IV – MISCELLANEOUS REVENUES

Interest earnings – Interest received on all deposits and investment holdings of your government and its agencies.

Rents and royalties – Amounts received from lease agreements, excluding amounts already reported in Part III – CHARGES FOR SERVICES.

Special assessments – Compulsory contributions and reimbursements from owners of property benefitted by improvements (streets, sewers, sidewalks, water extensions, etc.)

EXPENDITURES – Intergovernmental expenditures should be reported in part VII only and should **not** be included in part VI.

Enter in part VI all amounts expended during the fiscal year for the purposes requested (net of interfund transfers).

Wages should include gross salaries and wages without deduction of withholdings for income taxes, employee contributions for Social Security or retirement coverage, etc.

Construction should include outlays from all sources, i.e., bond proceeds, assessments, State and Federal grants, etc.

Other capital outlay – Expenditures for purchase of land, equipment, and existing structures.

Part VI – DIRECT EXPENDITURES

1. General administration – City and county council, alderman or commissioners, mayor, county and city administrator or manager, city and county clerk's office, recorder, planning, zoning, and personnel.

2. Financial administration – Office of the finance director auditor, comptroller, treasurer, tax assessment and collection, central accounting and purchasing services, budgeting, etc., including related data processing.

3. Judicial and legal – All municipal and county court and court-related activities including juries, probate officials, prosecutors, bailiffs, marshalls, public defenders, municipal and county attorneys, legal departments, and court activities of sheriff departments. Probation and parole expenditures should be reported in item 13.

4. General county/municipal buildings – Construction, maintenance, and operation of courthouse, city hall, county office buildings not related to single functions and any other buildings not related to particular purposes. Expenditures for firehouses, police stations, hospitals, jails, etc., are to be reported for the purpose directly involved.

5. Libraries – Include payments to nongovernmental libraries as well as libraries operated by your city or county. Aid to libraries operated by other governments should be reported in part VII only.

6. Welfare – Support of, and assistance to, needy persons, including municipal and county expenditures from State and Federal grants.

- a.** Money paid directly to needy persons covered by Federal aid programs for the aged, blind, disabled, and families with dependent children.
- b.** Money paid directly to needy persons not covered by Federal programs (general relief, home relief, poor relief, etc.).
- c.** Payments to landlords, utilities, vendors, etc., for rent, goods, and services furnished to needy persons, other than for medical and hospital care.

d. Payments for medical and hospital care provided to needy persons. Do not report here any expenditure for, or payments to, hospital or health operated by your government.

e. Direct expenditures for administration or relief and assistance; welfare institutions (including nursing homes); foster care, related community action programs; and other welfare activities not covered in items a, b, c, and d. Payments to State or county for county and municipal share of State or county welfare costs should be reported in part VII only.

7. Payments to hospitals privately operated – Exclude here and report in item 6 any payments under public welfare programs. Report payments to hospitals operated by other governments at part VII only.

8. Health (other than hospitals) – All public health activities except provision of hospital care. Include environmental health activities; health regulation and inspection, water and air pollution control, mosquito control, and inspection of food handling establishments. Also include public health nursing, vital statistics collection, and all other services performed directly by the public health department. Report in item 6 payments under public welfare programs.

9. Streets and highways – Construction and maintenance of county and municipal streets, sidewalks, bridges, toll facilities, highway engineering and planning as well as snow removal and street lighting, control and safety. (Exclude here and report in item 24 street cleaning expenditure.) Payments to the State or county governments for highway purposes should be included in Part VII only. Report interest on highway debt in item 18.

10. Parking facilities – Parking garages, parking lots, etc., and all purchase and maintenance of meters (including on-street meters).

11. Police/sheriff – Municipal police agencies for preventing, controlling, or reducing crime; police departments, law enforcement activities of sheriff and peace officers; coroners; medical examiners; vehicular inspection activities; and traffic control and safety activities. Report the sheriff's court activities in item 3 and the sheriff's correctional activities in item 13.

12. Fire department – All costs incurred for firefighting and fire prevention including contributions to volunteer fire units. Exclude amounts expended for forest-fire protection (see item 16).

13. Correction – Construction, maintenance, and operation of city jails, reformatories, juvenile detention facilities, and correctional facilities for adults or juveniles. Include correction activities of the sheriff's office, probation and parole, and rehabilitation activities of the correctional authority. Exclude "lock-up" operations (report in item 11).

14. Protective inspection and regulation – Regulation of private enterprise for the protection of the public and inspection of hazardous activities (including building inspection) except when related to major functions, such as health, natural resources, etc.

15. Culture and recreation – Include parks, playgrounds, swimming pools, golf courses, marinas, museums, community music, drama, celebrations, zoos, and support for cultural activities. (Also see item 25 on the form.)

16. Natural resources – Flood control and soil and water conservation, drainage, irrigation, forestry and forest fire protection, agricultural fairs, and any other activities for promotion of agricultural and conservation of natural resources.

17. Housing and community development – Gross expenditure for urban renewal, slum clearance, housing projects, and similar activities.

18. Debt service – In reporting interest paid, include interest paid on short-term debt, on general obligation debt, as well as the interest paid on nonguaranteed debt.

19. and 20. Water and electric utilities – Report the gross expenditures of utility systems operated by your government. Exclude interest (report in item 18); also exclude utility contributions to the parent government and deduct the cost of providing services to the parent government (e.g., for street lighting, hydrant rentals, etc.).

21. Sewers and sewage disposal – Construction, maintenance, and operation of sanitary and storm sewer systems and sewage disposal plants.

22. Hospital – Construction and operation of hospitals by your government. Nursing homes not directly associated with a hospital are to be reported in item 6.

23. Airport – Expenditures for county or municipal airport.

24. Trash collection – Street cleaning and the collection and disposal of refuse and garbage.